

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 21ST NOVEMBER 2007 / 30TH KARTHIKA 1929

WP(C).No. 20247 of 2004(I)

PETITIONER:

K. ANIL KUMAR, PROPRIETOR, AMBALAKKARA
WIRE CUT BRICKS AT NELLIKUNNAM AND BAR
ATTACHED HOTEL, THEVALLY, KOLLAM DISTRICT.

BY ADV. SRI.B.MOHANLAL
SMT.MEREENA JOSEPH

RESPONDENTS:

1. THE APPELLATE ASSISTANT COMMISSIONER
COMMERCIAL TAXES, KOLLAM.
2. THE SALES TAX OFFICER, COMMERCIAL TAXES,
KOTTARAKARA, KOLLAM.
3. THE TAHSILDAR (R.R.), TALUK OFFICE,
KOTTARAKKARA, KOLLAM DISTRICT.
4. THE VILLAGE OFFICER, KOTTARAKARA VILLAGE
KOTTARAKARA, KOLLAM.

BY G.P. SRI. K.P. PRADEEP

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 21/11/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE ASSESSMENT ORDER NO. 12172184/03-04/10/03 DATED 23.2.2004 ISSUED BY THE 2ND RESPONDENT FOR THE PERIOD OCTOBER 2003 TO THE PETITIONER.

EXT.P1(a) TRUE COPY OF THE ASSESSMENT ORDER NO. 12172184/03-04/11/03 DATED 23.2.2003 ISSUED BY THE 2ND RESPONDENT FOR NOVEMBER, 2003 TO THE PETITIONER.

EXT.P1(b) TRUE COPY OF THE ASSESSMENT ORDER NO. 12172184/03-04/12/03 DATED 23.2.2003 ISSUED BY THE 2ND RESPONDENT FOR DECEMBER, 2003 TO THE PETITIONER.

EXT.P2 TRUE COPY OF THE APPEAL FILED BY THE PETITIONER DATED 27.3.2003 BEFORE THE FIRST RESPONDENT CHALLENGING EXT.P1 ASSESSMENT ORDER.

EXT.P2(a) TRUE COPY OF THE APPEAL FILED BY THE PETITIONER DATED 27.3.2003 BEFORE THE FIRST RESPONDENT CHALLENGING EXT.P1(a) ASSESSMENT ORDER.

EXT.P2(b) TRUE COPY OF THE APPEAL FILED BY THE PETITIONER DATED 27.3.2003 BEFORE THE FIRST RESPONDENT CHALLENGING EXT.P1(b) ASSESSMENT ORDER.

EXT.P3 TRUE COPY OF THE STATEMENT OF DISPUTED TAX FILED FOR THE PERIOD 10/2003 TO 12/2003 BY THE PETITIONER BEFORE THE FIRST RESPONDENT.

EXT.P4 TRUE COPY OF THE DEMAND NOTICE NO. 168/04 AND 169/04 DATED 5/6/2004 UNDER SECTION 7 AND 34 OF THE RR ACT ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER.

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE.

C.N. RAMACHANDRAN NAIR, J.

W.P.C. NO. 20247 OF 2004

Dated this the 21st day of November, 2007

JUDGMENT

Writ Petition was filed during the pendency of appeals against provisional sales tax assessments. It is not known whether final assessments have been completed. If provisional assessments are substituted with regular assessments then impugned orders do not survive and there is no need to dispose of the appeals. However, if regular assessments are pending, the Officer will take into account the objections of the petitioner and complete the assessments within three months from now. If regular assessments are completed and appeals are filed, there will be direction to the appellate authority to dispose of the appeals within three months from now. Interim orders of stay granted by this court will continue for three months from now and thereafter recovery will be based on orders to be issued as above.

W.P. is disposed of as above.

(C.N. RAMACHANDRAN NAIR)
Judge

